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***Financing of agriculture in the context of modern conditions***

*Financing of agriculture remains the main theme of agrarian policy of Ukraine. Therefore, there is a need in carrying out measures directed on development of market institutes, creation of new theoretical and practical approaches to financing of agricultural enterprises. During research of expedience and efficiency of financing of agriculture of Ukraine, the methods of analysis and comparison were used. Was observed that agrarian sector is important part of economy of Ukraine, from the functional condition of which depend food safety and independence of the state, development of internal and external markets, and consequently the social standard of living. Considering agriculture of European Union, it should be noted that it is a strategic industry of EU, as the most part of budget of Union goes in support of agrarian sector, in particular as credits, subsidies, tax deduction and privileges for farmers. State support in Ukraine is characterized by complex of instruments of government control, which provide acceptable conditions for activity to agricultural producers. It is grounded, that agriculture of Ukraine remains the biggest recipient of privileges in economy due to the special modes and mechanisms of taxation. Therefore, there is a need in revising privileges in relation to taxation of agricultural enterprises and replacing them partly by budgetary financings. A key question is a necessity of introduction of structural reforms of domestic economy in such measure which would guarantee the improvement of efficiency of agrarian sector of economy.*

**Key words:** *financing, state support, credit, tax deduction, special mode, mechanism of taxation.*